























































































✎ **PERFORMING BUSINESS CALCULATIONS / AUSFÜHRUNG VON GESCHÄFTLICHEN BERECHNUNGEN / RÉALISATION DE CALCULS D'AFFAIRES / CÁLCULOS COMERCIALES / ESECUZIONE DI CALCOLI DI TIPO COMMERCIALE / ATT UTFÖRA AFFÄRSBERÄKNINGAR / UITVOEREN VAN ZAKELIJKE BEREKENINGEN**


















- Four business calculation keys, , , , and , are used for business calculations.
- : Press this key before entering cost.
- : Press   to determine the cost from retail price or gross profit ratio. Press this key before entering retail price.
- : Press   to determine the retail price from cost or gross profit ratio. Press this key before entering gross profit ratio.
- : Press   to determine the gross profit ratio from cost or retail price.
- : Press this key before pressing the , , or  key.


















- Für geschäftliche Berechnungen stehen vier Tasten zur Verfügung: , ,  und .
- : Diese Taste vor der Eingabe der Kosten drücken.   drücken, um die Kosten von einem Einzelhandels-Preis oder einer Brutto-Verdienstspanne zu berechnen.
- : Diese Taste vor der Eingabe eines Einzelhandels-Preises drücken.   drücken, um den Einzelhandels-Preis von den Kosten oder der Brutto-Verdienstspanne zu berechnen.
- : Diese Taste vor der Eingabe einer Brutto-Verdienstspanne drücken.   drücken, um die Brutto-Verdienstspanne von den Kosten oder dem Einzelhandels-Preis zu berechnen.
- : Diese Taste vor dem Drücken von , , oder  drücken.

- Pour les calculs d'affaires, les touches , ,  et  sont utilisées.
- : Appuyez sur cette touche avant d'entrer le coût. Appuyez sur   pour déterminer le coût à partir du prix de détail ou du coefficient de bénéfice brut.
- : Appuyez sur cette touche avant d'entrer le prix de détail. Appuyez sur   pour déterminer le prix de détail à partir du coût ou du coefficient de bénéfice brut.
- : Appuyez sur cette touche avant d'entrer le coefficient de bénéfice brut. Appuyez sur   pour déterminer le coefficient de bénéfice brut à partir du coût ou du prix de détail.
- : Appuyez sur cette touche avant d'appuyer sur la touche ,  ou .







- Para hacer cálculos comerciales se emplean cuatro teclas: , ,  y .
- : Presione esta tecla antes de introducir el coste. Presione  y  para determinar el coste según el precio al por menor o el porcentaje de beneficio bruto.
- : Presione esta tecla antes de introducir un precio al por menor. Presione  y  para determinar el precio al por menor según el coste o el porcentaje de beneficio bruto.
- : Presione esta tecla antes de introducir el porcentaje de beneficio bruto. Presione  y  para determinar el porcentaje de beneficio bruto según el coste o el precio al por menor.
- : Presione esta tecla antes de presionar la tecla ,  o .

- Per i calcoli di tipo commerciale si utilizzano quattro tasti appositi, vale a dire , ,  e .
- : Premere questo tasto prima di introdurre il costo. Per calcolare il costo a partire dal prezzo di vendita al dettaglio o dall'utile percentuale lordo, premere i tasti  e .
- : Premere questo tasto prima di introdurre il prezzo di vendita al dettaglio. Per calcolare il prezzo di vendita al dettaglio a partire dal costo o dall'utile percentuale lordo, premere i tasti  e .
- : Premere questo tasto prima di introdurre l'utile percentuale lordo. Per calcolare l'utile percentuale lordo a partire dal costo o dal prezzo di vendita al dettaglio, premere i tasti  e .
- : Premere questo tasto prima dei tast ,  e .







- Det finns fyra räkn tangenten - , ,  och  - som används för affärsberäkningar.
- : Tryck på denna tangent före inmatning av kostnaden. Tryck på   för att bestämma kostnaden från detaljistpriset eller bruttovinstmarginalen.
- : Tryck på denna tangent före inmatning av detaljistpriset. Tryck på   för att bestämma detaljistpriset från kostnaden eller bruttovinstmarginalen.
- : Tryck på denna tangent före inmatning av bruttovinstmarginalen. Tryck på   för att bestämma bruttovinstmarginalen från kostnaden eller detaljistpriset.
- : Tryck på denna tangent före tryck på tangenten ,  eller .


- De vier toetsen , ,  en  worden gebruikt voor het uitvoeren van zakelijke berekeningen.
- : Druk op deze toets voordat u de kostprijs invoert. Druk op   om de kostprijs te berekenen op basis van de verkoopprijs of de brutowinst.
- : Druk op deze toets voordat u de verkoopprijs invoert. Druk op   om de verkoopprijs te berekenen op basis van de kostprijs of de brutowinst.
- : Druk op deze toets voordat u de brutowinst invoert. Druk op   om de brutowinst te berekenen op basis van de kostprijs of de verkoopprijs.
- : Druk op deze toets voordat u op de , , of  toets drukt.


♦ **Calculating Cost / Kosten berechnen / Calcul du coût / Cálculo del coste / Calcolo del costo / Beräkning av kostnad / Berekenen van de kostprijs**


- (1) • Determine the cost for 30% gross profit ratio when the retail price is set at \$500.
 ① Retail Price ② Gross Profit Ratio ③ Cost
- Berechnen Sie die Kosten bei einer Brutto-Verdienstspanne von 30%, wenn der Einzelhandels-Preis bei DM 500 liegt.
 ① Einzelhandels-Preis ② Brutto-Verdienstspanne ③ Kosten
- Détermine le coût pour un coefficient de bénéfice brut de 30% quand le prix de détail est fixé à 500 FFR.
 ① prix de détail ② coefficient de bénéfice brut ③ coût
- Determine el coste para un porcentaje de beneficio bruto del 30% cuando el precio al por menor es de 500 pesetas.
 ① precio al por menor ② porcentaje de beneficio bruto ③ coste
- Calcolare il costo che permette di realizzare un utile percentuale lordo del 30% con un prezzo di vendita al dettaglio pari a 500 lire.
 ① prezzo di vendita al dettaglio ② utile percentuale lordo ③ costo
- Bestäm kostnaden för en bruttovinstmarginal på 30% då detaljistpriset ligger på 500 SEK.
 ① detaljistpris ② bruttovinstmarginal ③ kostnad
- Bereken de kostprijs bij een verkoopprijs van fl. 500 en 30% brutowinst.
 ① verkoopprijs ② brutowinst ③ kostprijs
- | | (2) | (3) |
|---|---|------------|
| ① |   | |
| | 500  | 350 |
| ② | 30  | 30 |
| ③ |   | 350 |


♦ **Calculating Retail Price / Einzelhandels-Preis berechnen / Calcul du prix de détail / Cálculo del precio al por menor / Calcolo del prezzo di vendita al dettaglio / Beräkning av detaljistpris / Berekenen van de verkoopprijs**


- (1) • Determine the retail price for 30% gross profit ratio when the cost is set at \$350.
 ① Cost ② Gross Profit Ratio ③ Retail Price
- Berechnen Sie den Einzelhandels-Preis bei einer Brutto-Verdienstspanne von 30%, wenn die Kosten mit DM 350 festgelegt ist.
 ① Kosten ② Brutto-Verdienstspanne ③ Einzelhandels-Preis
- Détermine le prix de détail pour un coefficient de bénéfice brut de 30% quand le coût est fixé à 350 FFR.
 ① coût ② coefficient de bénéfice brut ③ prix de détail
- Determine el precio al por menor para un porcentaje de beneficio bruto del 30% cuando el coste es de 350 pesetas.
 ① coste ② porcentaje de beneficio bruto ③ precio al por menor
- Calcolare il prezzo di vendita al dettaglio che permette di realizzare un utile percentuale lordo del 30% con un costo pari a 350 lire.
 ① costo ② utile percentuale lordo ③ prezzo di vendita al dettaglio
- Bestäm detaljistpriset för en bruttovinstmarginal på 30% då kostnaden ligger på 350 SEK.
 ① kostnad ② bruttovinstmarginal ③ detaljistpris
- Bereken de verkoopprijs bij een kostprijs van fl. 350 en 30% brutowinst.
 ① kostprijs ② brutowinst ③ verkoopprijs
- | | (2) | (3) |
|---|---|------------|
| ① |   | |
| | 350  | 350 |
| ② | 30  | 30 |
| ③ |   | 500 |


Caution: An error occurs if a retail price is calculated when gross profit ratio is set at 100%. Use the  key to clear the error.


Vorsicht: Bei Eingabe einer Brutto-Verdienstspanne von 100% und Berechnung des Einzelhandels-Preises entsteht ein Fehler. Zum Beheben des Fehlerzustandes  drücken.

Attention: Une erreur se produit si un prix de détail est calculé quand le coefficient de bénéfice brut est fixé sur 100%. Utilisez la touche  pour annuler l'erreur.







Precaución: Si un precio al por menor se calcula cuando el beneficio bruto es del 100% se produce un error. Utilice la tecla  para borrar el error.

Avvertenza: Se si calcola il prezzo di vendita al dettaglio impostando un utile percentuale lordo pari a 100%, si verifica un errore, per cancellare il quale occorre utilizzare il tasto .















































Let op: Er treedt een fout op wanneer u de verkoopprijs berekent en de brutowinst op 100% is ingesteld. Gebruik de  toets om de fout ongedaan te maken.

Observera: Ett fel uppstår om ett detaljistpris beräknas när bruttovinstmarginalen står på 100%. Använd tangenten  för att ta bort felet.

♦ **Calculating Gross Profit Ratio / Brutto-Verdienstspanne berechnen / Calcul du coefficient de bénéfice brut / Cálculo del porcentaje de beneficio bruto / Calcolo dell'utile percentuale lordo / Beräkning av bruttovinstmarginal / Berekenen van de brutowinst**

- (1) • Determine the gross profit ratio when the cost is set at \$350, and the retail price at \$500.
 ① Cost ② Retail Price ③ Gross Profit Ratio
- Berechnen Sie die Brutto-Verdienstspanne, wenn die Kosten DM 350 und der Einzelhandels-Preis DM 500 beträgt.
 ① Kosten ② Einzelhandels-Preis ③ Brutto-Verdienstspanne
- Détermine le coefficient de bénéfice brut quand le coût est fixé à 350 FFR et que le prix de détail est de 500 FFR.
 ① coût ② prix de détail ③ coefficient de bénéfice brut
- Determine el porcentaje de beneficio bruto cuando el coste es de 350 pesetas y el precio al por menor es de 500 pesetas.
 ① coste ② precio al por menor ③ porcentaje de beneficio bruto
- Calcolare l'utile percentuale lordo corrispondente a un costo di 350 lire e a un prezzo di vendita al dettaglio pari a 500 lire.
 ① costo ② Prezzo di vendita al dettaglio ③ utile percentuale lordo
- Bestäm bruttovinstmarginalen när kostnaden ligger på 350 SEK och detaljistpriset på 500 SEK.
 ① kostnad ② detaljistpris ③ bruttovinstmarginal
- Bereken de brutowinst bij een kostprijs van fl. 350 en een verkoopprijs van fl. 500.
 ① kostprijs ② verkoopprijs ③ brutowinst
- | | (2) | (3) |
|---|---|------------|
| ① |   | |
| | 350  | 350 |
| ② | 500  | 500 |
| ③ |   | 30 |

✎ **BASIC CALCULATIONS / GRUNDRECHNUNGSARTEN / CALCUL DE BASE / CÁLCULOS BÁSICOS / CALCOLI DI BASE / GRUNDLÄGGANDE BERÄKNINGAR / BASISBEREKENINGEN**

(1)	(2)	(3)
	 	0.
$(-24+2) \div 4 = -5.5$	   $\div 24$ $\div 2$ $\div 4$ 	5.5-
$13 \times (-4) \div 2 = -26$	13  4  $\div 2$ 	26.-
$34 \div 57 = 91$	34 \div 57 	91.
$45 \div 57 = 102$	45 	102.
$38 - 26 = 12$	38 \div 26 	12.
$35 - 26 = 9$	35 	9.
$68 \times 25 = 1700$	68  25 	1 700.
$68 \times 40 = 2720$	40 	2 720.
$35 \div 14 = 2.5$	35 \div 14 	2.5
$98 \div 14 = 7$	98 	7.
$200 \times 10\% = 20$	200  10 	20.
$9 \div 36 = 25(\%)$	9 \div 36 	25.
$200 + (200 \times 10\%) = 220$	200 \div 10 	220.
$4^6 = (4^3)^2 = 4096$	4   \div  	4 096.
$\frac{1870}{1-15/100} = 2200$	1870  15 	2 200.
$\frac{4500}{1+20/100} = 3750$	4500  20  	3 750.
$\sqrt{25-9} = 4$	25 \div 9  	4.
$1/8 = 0.125$	8 \div 	0.125.
$25 \times 5 = 125$	  25 \times 5 	125.^M
$-) 84 \div 3 = 28$	84 \div 3 	28.^M
$+) 68 \div 17 = 85$	68 \div 17 	85.^M
182	 	182.^M
$2+3 \rightarrow 2+4=6$	2 \div 3  4 	6.
$5 \times 2 \rightarrow 5 \div 2 = 2.5$	5  \div 2 	2.5
$9876543211 \div 0.444 \times 555$ $= 1234.567901 \times 10^{10}$	9876543211 \div 0.444  $(1234.567901 \times 10^{10} = 12345679010000)$	2.224446669_E 1234.567901